

**STATE OF HAWAII — DEPARTMENT OF TAXATION**

**RESALE CERTIFICATE  
SPECIAL FORM**

(For use singly or with General Form 2)

To \_\_\_\_\_  
(Name of Seller)

\_\_\_\_\_  
(Address of Seller)

\_\_\_\_\_  
(Date of this Certificate)

\_\_\_\_\_  
(City) (State) (ZIP Code)

The undersigned hereby certifies the following as Purchaser or for the below named Purchaser, pursuant to section 237-13(2)(F) of the General Excise Tax Law, Chapter 237, Hawaii Revised Statutes, as amended, and Title 18 Rules of the Director of Taxation Relating to Resale Certificates and Sales at Wholesale:

That the Purchaser is the holder of Hawaii G.E./Use Identification No. \_\_\_\_\_ under the General Excise Tax Law.

That the Purchaser is engaged in the contracting business or is subject to taxation the same as if so engaged.

That until this Certificate is revoked by notice in writing, it shall apply to all sales of materials or commodities which the Purchaser shall purchase from the Seller named above in connection with that certain work or project identified below, except those orders as to which the Purchaser shall specify by notice in writing that this Certificate does not apply. The work or project is:

\_\_\_\_\_  
(Brief description)

\_\_\_\_\_  
(Location, described by street address)

\_\_\_\_\_  
(Tax Key Number)

\_\_\_\_\_  
(Building Permit Number)

That all the materials and commodities to which this Certificate applies will be incorporated into the finished work or project identified above and will remain in such finished work or project in such form as to be perceptible to the senses.

That the work or project identified above is one in which the Purchaser is engaged as a part of his contracting business, or one which renders the Purchaser liable to the same tax as if engaged in the business of contracting, as set forth in section 237-4(4) of the General Excise Tax Law and section 18-237-4(a)(3) of the above noted Rules, and that it is not a federal cost-plus contract governed by the election provided for by section 237-13(3)(C), HRS.

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_  
(Address of Purchaser)

\_\_\_\_\_  
(Type of Organization, e.g., corporation, partnership, individual)

\_\_\_\_\_  
(Signature of person signing this Certificate for the Purchaser, and  
title, or source of authority)

Seller should retain this Certificate for Seller's files. Do not send to the Department of Taxation.